HON'BLE SRI JUSTICE BILAL NAZKI
AND
HON'BLE SRI JUSTICE S. ANANDA REDDY

Dated: 05-07-2007

WRIT PETITION No. 14151 of 2007

Between:

M/s. Rockwool India Ltd.,
Chikot Gardens, Begumpet,
Hyderabad rep., by its
Manager-Banking Taxation & Admn.,
Mr. P. Purnachandra Rao.

..Petitioner

And

The Appellate Deputy Commissioner (CT),
Secunderabad Division,
Hyderabad and another.

..Respondents

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ORAL ORDER: Per : Bilal Nazki, J

The appeal has been rejected by the appellate authority on the ground that the appellant has not deposited the admitted tax of Rs.87,745-00 and 12.5% of the disputed tax of Rs.22,968-00, which is a statutory requirement. The petitioner contends that he received the order impugned on 21-06-2007 and because of the scarcity of funds, could not deposit the amount and ultimately deposited amounts required for preferring appeal on 21-06-2007.

After hearing the learned counsel for the parties, we are of the view that interest of justice would be met, if the appeal is restored and the concerned authority is directed to dispose of the appeal on merits as pre-requisite of deposit has already been complied with.

For these reasons, the writ petition is allowed. The order impugned is set aside. The appeal is restored before the first respondent who may now hear the appeal and decide it on merits. No costs.

BILAL NAZKI, J

S. ANANDA REDDY, J

05-07-2007
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